SUPREME COURT OF THE UNITED STATES.

No. 811.—October Term, 1931.

General Import & Export Company, Inc., Petitioner, *vs.* The United States of America.	On Writ of Certiorari to the United States Circuit Court of Appeals for the Second Circuit.

[May 2, 1932.]

Mr. Justice Cardozo delivered the opinion of the Court.

The steamship "Sebastopol" was seized by Coast Guard Officers in the harbor of New York while carrying an unmanifested cargo of intoxicating liquors. The master of the vessel did not produce a manifest for the cargo when a manifest was demanded by the boarding officer. Thereafter a libel of information was filed by the Government under sections 584 and 594 of the Tariff Act of 1922 (Act of Sept. 21, 1922, c. 356; 42 Stat. 858, 980, 982; 19 U. S. C., secs. 486, 498) for the enforcement of two liens, one of $500 for failing to produce a manifest and another for an amount equal to the value of the cargo for having on board merchandise not described in the manifest.

The District Court dismissed the libel on the ground that section 26 of the National Prohibition Act had established a system of forfeiture exclusive of any other. The Circuit Court of Appeals advanced the view that the suit was not strictly one for the forfeiture of the vessel, but one for the enforcement of money penalties charged upon the vessel by reason of the misconduct of the master. On this ground it distinguished its own decision in the case of the "Ruth Mildred," announced at the same time, and gave judgment for the Government.

For that reason as well as for the broader reasons stated in No. 574, General Motors Acceptance Corporation and others against the United States, and No. 795, the United States against the "Ruth Mildred", decided herewith, the decree will be affirmed.